

Cathy S. Jun, Ph.D., CPA

Darla Moore School of Business
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ACADEMIC POSITIONS

University of South Carolina, Darla Moore School of Business Aug 2025 – Present
Assistant Professor Columbia, SC

UNSW Sydney 2027 (Tentative)
Visiting Assistant Professor Sydney, Australia

Monash University 2027 (Tentative)
Visiting Assistant Professor Melbourne, Australia

EDUCATION

Washington State University, Carson College of Business Jul 2025
Doctorate of Philosophy in Accounting Pullman, WA

University of Bern, Institute for Accounting Mar – Jul 2025
Visiting Ph.D. Candidate Bern, Switzerland

Emory University, Goizueta Business School May 2017
Master of Professional Accounting Atlanta, GA

Emory University, Goizueta Business School May 2017
Bachelor of Business Administration in Accounting Atlanta, GA

ACADEMIC RESEARCH

Research Interests

- Behavioral research at the intersection of managerial accounting and auditing. Specifically, my research focuses on voluntary management control systems (e.g., recognition systems, whistleblowing programs) and audit strategies, designed to foster an organizational culture that motivates and incentivizes employees as well as detects and deters fraud.

Publication

Harris, M. K., and Jun, C. S. 2023. Discussion of “Is There a Dark Side of Competition? Product Market Competition and Auditor-Client Contracting” *Advances in Accounting*, 62: 100659. <https://doi.org/10.1016/j.adiac.2023.100659>.

- Invitation from *Advances in Accounting*.

Working Papers

Jun, C. S. Unmasking Inauthenticity (or Lack Thereof): The Effect of ESG Information on Whistleblowing Behavior regarding ESG Misconduct (Dissertation)

- Committee: Seung Kyo (S.K.) Ahn, M. Kathleen Harris, Ryan Sommerfeldt (Co-Chair), and Bernard Wong-On-Wing (Co-Chair).

Black, P., Jun, C. S., and Sommerfeldt, R. D. Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.

- Revise and Resubmit at *Management Science*.
- Invited to present the results of the study in a practitioner webinar for Terryberry.

Jun, C. S., and Suddaby, R. Professional Skepticism in Audit Practice: A Social Value Judgment Perspective.

Jun, C. S., Lyman, R., and Sommerfeldt, R. D. Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.

RESEARCH PRESENTATIONS

- Emory University, Behavioral Brownbag Series, 2025: “Unmasking Inauthenticity (or Lack Thereof): The Effect of ESG Information on Whistleblowing Behavior regarding ESG Misconduct.”
- AAA Annual Meeting, 2025: “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.”
- Graduate Research Accounting Conference at Emory (GRACE), 2025: “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.”
- Association of Certified Fraud Examiners (ACFE) Research Institute Annual Meeting Conference, 2025: “The Effects of Monetary and Social Recognition on Whistleblowing Behavior in a Group Setting.”
- AAA/ Deloitte Foundation/ J. Michael Cook Doctoral Consortium, 2025: “Unmasking Inauthenticity (or Lack Thereof): The Effect of ESG Information on Whistleblowing Behavior regarding ESG Misconduct.”
- University of Bern, invited workshop, 2025: “Unmasking Inauthenticity (or Lack Thereof): The Effect of ESG Information on Whistleblowing Behavior regarding ESG Misconduct.”
- University of Mannheim, invited workshop, 2025: “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.”
- AAA Auditing Section Midyear Meeting, 2025: “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.”

- AAA Accounting Behavior and Organizations Section Midyear Meeting, 2024: “Professional Skepticism in Audit Practice: A Social Value Judgment Perspective.”
- Brigham Young University Accounting Research Symposium, 2024: “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.”
- European Network for Experimental Accounting Research Conference, Doctoral Colloquium, 2024: “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.”
- Association of Certified Fraud Examiners (ACFE) Research Institute Annual Meeting Conference, 2024: “Professional Skepticism in the Audit Practice: A Social Value Judgment Perspective.”
- EIASM Accounting Forum on Qualitative Research in North American Journals Conference, 2024: “Professional Skepticism in the Audit Practice: A Social Value Judgment Perspective.”
- Graduate and Professional Student Association (GPSA) Research Exposition, Washington State University, 2024: “Professional Skepticism in the Audit Practice: A Social Value Judgment Perspective.”
- AAA Management Accounting Section Midyear Meeting, 2024: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- Washington State University, invited workshop, 2023: “The Effect of Audit Materiality Disclosures on Whistleblowing.”
- Junior Accounting Scholars Organization (JASO), invited workshop, 2023: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- AAA Accounting Behavior and Organizations Section Midyear Meeting, 2023: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- Washington State University, invited workshop, 2023: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”

RESEARCH PRESENTED BY CO-AUTHORS

- The University of Texas at Austin, reading group, 2025: “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits.”
- KU Leuven, 2024: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- University of Bern, 2024: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- Vrije Universiteit Amsterdam, 2024: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- Erasmus University Rotterdam Accounting Conference, 2024: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- Indiana University, 2024: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”

- Brigham Young University Accounting Research Symposium, 2023: “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort.”
- Advances in Accounting Research Conference, 2022: “Discussion of Is There a Dark Side of Competition? Product Market Competition and Auditor-Client Contracting.”
- Brigham Young University Accounting Research Symposium, 2022: “Corporations Taking Social Stances: An Investigation into the Moderating Impact of Diversity on Employee Productivity.”

GRANTS

- DMSB Research Grant, 2025, \$4,125. When and Why Do Employees Use Employee Recognition Systems?
- Doctoral Scholars Stage III Grant, Institute of Management Accountants (IMA), 2025, \$6,000. Unmasking Inauthenticity (or Lack Thereof): The Effect of ESG Information on Whistleblowing Behavior regarding ESG Misconduct.
- Washington CPA Foundation Research Budget Grant, 2024 – 2025, \$10,000.
- Visiting Grant for Ph.D. Students in Managerial Accounting at the Institute of Accounting, the University of Bern, 2025, F 7,500.
- Ph.D. Fellowship Program, Washington State University, 2024, \$2,000. “Blinded by the Light: The Effect of ESG Information on Financial Statement Audits,” Rachel Lyman and Ryan Sommerfeldt.
- Doctoral Scholars Stage I Grant, Institute of Management Accountants (IMA), 2023, \$2,000. “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort,” Paul Black and Ryan Sommerfeldt.
- Ph.D. Fellowship Program, Washington State University, 2023, \$2,000. “Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort,” Paul Black and Ryan Sommerfeldt.
- GPSA Professional Society Travel Grant, Washington State University, 2023, \$499.
- Goizueta Business School Grant, Emory University, 2017, \$15,600.
- Goizueta Business School Grant, Emory University, 2016, \$27,592.
- Goizueta Business School Summer Grant, Emory University, 2016, \$1,843.
- Goizueta Business School Grant, Emory University, 2015, \$17,304.

FELLOWSHIPS, HONORS, AND AWARDS

- Outstanding Reviewer Award, Management Accounting Section Meeting, 2024 and 2025.
- Dissertation selected for the Ph.D. Mentorship Program 2025, Management Accounting Section Meeting, 2025.
- GPSA Research Exposition Financial Support, Washington State University, 2024.
- Accounting Summer Research Fellowship, Washington State University, 2024, \$5,000.
- Accounting Summer Research Fellowship, Washington State University, 2023, \$2,000.
- Master of Professional Accounting Internship Award, Emory University, 2016, \$4,284.
- Dean’s List, Emory University, 2013 and 2015.

ACADEMIC SERVICE AND MEMBERSHIPS

Ad Hoc Reviewer

- *Journal of Management Accounting Research* 2025 – Present
- *Qualitative Research in Accounting and Management* 2024 – Present
- AAA Management Accounting Section Midyear Meeting 2024, 2025, 2026
- AAA Auditing Section Midyear Meeting 2025, 2026
- AAA Annual Meeting – Management Accounting Section 2025
- AAA Annual Meeting – Auditing Section 2023, 2025
- Brigham Young University Accounting Research Symposium 2024, 2025
- AAA Accounting Behavior and Organizations Section Midyear Meeting 2023, 2024
- AAA SPARK Regions Meeting 2023

Discussant

- AAA Management Accounting Section Midyear Meeting 2026
- AAA Auditing Section Midyear Meeting 2026
- AAA Annual Meeting – Auditing Section 2025
- European Network for Experimental Accounting Research Conference 2024

Moderator

- AAA Annual Meeting – Management Accounting Section 2025, 2026
- AAA Annual Meeting – Auditing Section 2025
- AAA Auditing Section Midyear Meeting 2024, 2025
- JASO Panel: “How to Give Great Discussions at Conferences” 2024
 - Moderated discussion with panelists Tim Bauer (University of Waterloo), Jeremy Douthit (University of Arizona), and Cassandra Estep (Emory University)
- AAA Management Accounting Section Midyear Meeting 2024
- AAA Accounting Behavior and Organizations Section Midyear Meeting 2023

Academic Memberships

- Institute of Management Accountants 2024 – Present
- AAA Management Accounting Section 2022 – Present
- American Accounting Association 2021 – Present
- AAA Auditing Section 2021 – Present
- AAA Accounting Behavior and Organizations Section 2021 – Present
- Association of Certified Fraud Examiners 2024 – 2025
- Washington CPA Foundation 2024 – 2025

Committee Service

- Organizing Committee for Junior Accounting Scholars Organization 2024 – 2025

MEDIA MENTIONS

- eDividend: The Magazine of the Carson College of Business Ph.D. Corner, 2024: “Student Spotlight”
- eDividend: The Magazine of the Carson College of Business Ph.D. Corner, 2023: “Current Ph.D. Student Achievements”

TEACHING EXPERIENCE

University of South Carolina

Cost / Managerial Accounting (ACCT 402), Assistant Professor

- Spring 2026, 3 sections

Washington State University

Introduction to Managerial Accounting (ACCTG 231), Instructor

- Summer 2022, 1 section, Course Evaluation: 4.8 / 5.0

Introduction to Managerial Accounting (ACCTG 231), Teaching Assistant

- Peina Liu, 2 sections Fall 2024 and Spring 2025
- Ryan Sommerfeldt, 3 sections Spring 2023 and Spring 2024
- Ryan Sommerfeldt, 3 sections, and Chase Potter, 2 sections Spring 2022

Auditing (ACCTG 439), Teaching Assistant

Fall 2021 and Fall 2024

- M. Kathleen Harris, 1 section

Advanced Accounting (ACCTG 430), Teaching Assistant

Spring 2024

- Susan Gill, 1 section

Business Law (BLAW 210), Teaching Assistant

Fall 2022 – Spring 2024

- Janice L. Smith-Hill, 1 section

Intermediate Accounting II (ACCTG 331), Teaching Assistant

Spring 2023

- Jason Porter, 1 section

Intermediate Accounting I (ACCTG 330), Teaching Assistant

Fall 2022 and Spring 2023

- Jason Porter, 1 section

Business Law of International Trade (BLAW 415), Teaching Assistant Fall 2022 and Fall 2023

- Janice L. Smith-Hill, 1 section

Data Analytics for Accounting (ACCTG 496), Teaching Assistant	Fall 2021 and Fall 2022
• Ryan Sommerfeldt, 1 section	

CONFERENCE PARTICIPATION

- University of Illinois Urbana-Champaign – Lillian and Morrie Moss Emerging Management Accounting Scholars Symposium, Illinois, 2026 (Scheduled)
- Auburn University Symposium, Auburn, 2026 (Scheduled)
- New Faculty Consortium, Virginia, 2026
- AAA Auditing Section Midyear Meeting, San Antonio, Texas, 2026
- AAA Management Accounting Section Midyear Meeting, Nashville, Tennessee, 2026
- JMAR Rookie Camp, Virtual, 2025
- Brigham Young University Accounting Research Symposium, 2025
- AAA Annual Meeting, Chicago, 2025
- Association of Certified Fraud Examiners (ACFE) Research Institute Annual Meeting Conference, Virtual, 2025
- Graduate Research Accounting Conference at Emory (GRACE), Georgia, 2025
- AAA/ Deloitte Foundation/ J. Michael Cook Doctoral Consortium, Texas, 2025
- Palmetto Symposium on Experimental Accounting Research, South Carolina, 2025
- AAA Auditing Section Midyear Meeting, Charlotte, North Carolina, 2025
- AAA Auditing Section Doctoral Consortium, Charlotte, North Carolina, 2025
- AAA Management Accounting Section Midyear Meeting, Austin, Texas, 2025
- AAA Management Accounting Section IMA Doctoral Colloquium, Austin, Texas, 2025
- AAA Accounting Behavior and Organizations Research Conference, Montreal, QC, Canada, 2024
- AAA Accounting Behavior and Organizations Doctoral Consortium, Montreal, QC, Canada, 2024
- Brigham Young University Accounting Research Symposium, 2024
- Biennial European Network for Experimental Accounting Research Conference, Erasmus University Rotterdam, Netherlands, 2024
- Association of Certified Fraud Examiners (ACFE) Research Institute Annual Meeting Conference, Nevada, 2024
- Contemporary Accounting Research: Crafting Qualitative Accounting Research Papers, Virtual, 2024
- EIASM Accounting Forum on Qualitative Research in North American Journals, Virtual, 2024, 2025
- AAA Auditing Section Midyear Meeting, New Orleans, Louisiana, 2024
- AAA Management Accounting Section Midyear Meeting, Orlando, Florida, 2024
- AAA Management Accounting Section IMA Doctoral Colloquium, Orlando, Florida, 2024

- AAA Accounting Behavior and Organizations Research Conference, Pittsburgh, Pennsylvania, 2023
- AAA Accounting Behavior and Organizations Doctoral Consortium, Pittsburgh, Pennsylvania, 2023
- AAA Auditing Section Midyear Meeting, Austin, Texas, 2023
- AAA Auditing Section Doctoral Consortium, Austin, Texas, 2023
- AAA Management Accounting Section Midyear Meeting, Atlanta, Georgia, 2023
- AAA Management Accounting Section IMA Doctoral Colloquium, Atlanta, Georgia, 2023
- AAA Accounting Behavior and Organizations Research Conference, Phoenix, Arizona, 2022
- AAA Accounting Behavior and Organizations Doctoral Consortium, Phoenix, Arizona, 2022

PROFESSIONAL EXPERIENCE

The Coca-Cola Company <i>Senior Internal Auditor</i>	Mar 2021 – Jul 2021 Atlanta, GA
Deloitte & Touché, LLP <i>Audit Assurance Senior, Real Estate Construction and Design-Build Specialist</i>	Oct 2017 – Mar 2021 Atlanta, GA
Emory University Nell Hodgson Woodruff School of Nursing <i>Accounting Assistant to the CFO</i>	Mar 2015 – May 2017 Atlanta, GA

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (Active) <i>Certificate No. CPA038019</i>	2020 – Present
<ul style="list-style-type: none">• Licensed in the State of Georgia• Member of the American Institute of Certified Public Accountants	

Bloomberg Market Concept 2017

- Fixed income, FX, equities, and economic indicators

SKILLS AND HOBBIES

- Experience with Stata, SPSS, Python (Jupyter Lab), Tableau, NVivo, and Qualtrics
- Language Skills: Fluent in Korean
- Sports: Golf, Yoga, Soccer, Hiking, Skiing, and Skating